CERTIFICATE OF SERVICE

I HEREBY CERTIFY that, on the dates and by the methods of service noted below, a true and correct copy of the foregoing was duly served as follows:

Served electronically through CM/ECF:

LESLIE E. OSBORNE, JR., A.U.S.A.

August 27, 2007

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Attorney for Plaintiff UNITED STATES OF AMERICA

Served by first class mail:

HOWARD T. CHANG Attorney at Law A Law Corporation 1001 Bishop St Ste 700 Honolulu, HI 96813 Attorney for Defendant ANDY S. S. YIP (01)

August 27, 2007

DATED: Honolulu, Hawaii, August 27, 2007.

HOWARD K. K. LUKE